

# Claim for Overpayment of Sales and Use Tax

- Attach supporting documents
- Read instructions on reverse side

FORM

**7**

PLEASE DO NOT WRITE IN THIS SPACE

Nebraska Identification Number

Federal Employer I.D. or Social Security Number

## NAME AND LOCATION ADDRESS OF CLAIMANT

## NAME AND MAILING ADDRESS OF CLAIMANT

Name

Name

Legal Name

Street Address

Street or Other Mailing Address

City

State

Zip Code

City

State

Zip Code

Claim Period Beginning

and Ending

## PROVIDE BASIS FOR CLAIM AND ATTACH APPROPRIATE DOCUMENTATION (See Instructions)

### AMOUNT CLAIMED

**1** Amount of Nebraska sales and use tax overpayment .....

**1**

**2** Local sales or use tax overpayment:

### Local Taxing Jurisdiction Amount of Local Tax Overpayment

**3** Total of line 2. ....

**3**

**4** Total of lines 1 and 3. ....

**4**

**5** Select method of payment: (check one)

☐ Issue refund (Your refund will be issued in four to six weeks after approval)

☐ Establish credit to sales or use tax account (**Do not use credit until shown on return**)

**6** Name of individual to be contacted regarding this claim:

Authorized Contact Person (Please Print)

Title

E-mail Address

Daytime Telephone Number

**sign  
here**

I declare under penalties of law that I have examined this claim, and to the best of my knowledge and belief, it is correct and complete. I also declare that payment of this claim has not been previously made by the state, nor have I claimed or received a refund from the retailer.

Authorized Signature (Owner, Partner, Corporate Officer)

Telephone Number

Signature of Preparer Other Than Taxpayer

Telephone Number

Title (See Instructions)

Date

Address

Date

## ACTION TAKEN BY THE NEBRASKA DEPARTMENT OF REVENUE

### ACH ON FILE

☐ YES

☐ NO

☐ DIRECT VOUCHER  
TAX CAT. \_\_\_\_\_

REF. TYPE \_\_\_\_\_

FORCE CODE \_\_\_\_\_

DATE TO  
FINANCE \_\_\_\_\_

### APPROVED

**1**

Code

Amount

**3**

**Total 4**

COMMENTS: \_\_\_\_\_

☐ APPROVED

☐ APPROVED AS REVISED

☐ SEE COMMENTS

☐ SEE LETTER DATED \_\_\_\_\_

☐ CREDIT ACCOUNT

☐ ISSUE WARRANT

☐ DISAPPROVED

☐ SEE COMMENTS

☐ SEE LETTER DATED \_\_\_\_\_

Authorized Signature

Date

Mail this claim and supporting documentation to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 98903, LINCOLN, NE 68509-8903**

**www.revenue.ne.gov, (800) 742-7474 (toll free in NE and IA), (402) 471-5729**

**Please make a copy of this form for your records**

6-063-1967 Rev. 2-2009 Supersedes 6-063-1967 Rev. 10-2007

## INSTRUCTIONS

### YOUR CLAIM MAY BE RETURNED IF NOT PROPERLY COMPLETED.

**WHO MAY FILE.** Any person who has made an overpayment of sales or use tax may file a Claim for Overpayment of Sales and Use Tax, Form 7, provided the amount claimed is \$2 or more. Claimants may elect to receive the approved amount either as a credit to offset a future sales or use tax liability or by direct payment.

**WHEN TO FILE.** A claim for overpayment (claim) must be filed within the applicable statute of limitations period (generally three years from the 25th day of the month following the close of the period for which the overpayment was made). If the overpayment was the result of a deficiency determination issued by the Department, the claim must be filed within six months after the determination becomes final, or within six months from the date of overpayment with respect to such determination. The latest expiration date of these three periods will be the last acceptable filing date.

**WHERE TO FILE.** The claim must be filed with the Nebraska Department of Revenue, P.O. Box 98903, Lincoln, Nebraska 68509-8903.

**BASIS FOR CLAIM.** The claim must be supported by a complete explanation. The explanation should include reference to either a specific state statute or regulation. Nebraska Sales and Use Tax [Regulation 1-012, Exemptions](#), outlines the four general groups under which transactions may be exempt from sales or use tax. If the space provided is not sufficient, a letter of explanation must be attached.

**DOCUMENTATION.** All claims must include sufficient documentation to substantiate the amount claimed. The Department reserves the right to request additional supporting documentation as it deems necessary.

1. A claim for sales and use tax paid on a motor vehicle must be accompanied by a copy of the Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6, which was validated by the county treasurer, or a copy of the motor vehicle registration that shows tax was paid.
2. A claim for sales or use tax paid to a vendor must include copies of vendors' invoices. For larger claims, submit a sampling of approximately 30 percent of the invoices along with a summary totaling the amount claimed. This summary must contain receipt number, invoice date, vendor name and address, items or materials purchased, purchase price of items or materials purchased, date invoice paid, and amount of Nebraska and local sales and use tax.
3. A retailer filing a claim must attach copies of the original invoices, credit memos issued to customers, and exemption certificates, if issued. **The claim must be reduced by the amount of collection fee retained for this portion of the tax on the original return when it was filed.**
4. Contractors who have been issued a Purchasing Agent Appointment, Form 17, from a governmental unit or exempt organization, and who remove sales or use tax paid materials from inventory for use in a project, can receive a credit or refund for the amount of sales or use tax paid on those materials annexed to real estate in the exempt project. If the purchasing agent appointment was not issued prior to the annexation, the refund will be made to the exempt organization, not the contractor. The exempt organization must show the actual amount of tax paid with certified statements from the contractor accompanying the application for refund.

A refund will not be issued to the vendor when a Form 17 is received from the contractor after purchase is made. Instead, the contractor or exempt entity must apply for the refund.

**PAYMENT.** For the purposes of economy and efficiency the Department encourages all taxpayers to have their refunds electronically direct deposited to their financial institution via ACH. If you do not have an ACH account, an ACH enrollment form is available on our Web site [www.revenue.ne.gov](http://www.revenue.ne.gov). In the search box on our Web site enter "ACH Enrollment Form". The completed enrollment form can be mailed or faxed to the Department for processing.

**PROCESSING PROCEDURE.** For claims filed on and after October 1, 2008, the Department must make a determination within 180 days of the filing of the claim unless:

- The claimant and the Tax Commissioner have agreed in writing to extend the 180-day period, or
- The claimant requests a hearing, in writing, which shall constitute a waiver of the 180-day period.

After the 180-day period or extended period has expired, another 30 days is allowed to send the taxpayer notice of the action taken on the claim.

**APPEAL PROCEDURE.** For claims filed on and after October 1, 2008, a determination must be made by the Department within 180 days of the filing of the claim unless the claimant and Tax Commissioner have agreed to extend the 180-day period or the claimant has requested a hearing. A request for a hearing shall constitute a waiver of the 180-day period. After the 180-day period or extended period has expired, another appeal of the decision may be made to the District Court of Lancaster County. All appeals must be made within 30 days from the postmark date of the Department's decision. Upon expiration of this 30-day period, the determination of the Department becomes final.

### SPECIFIC INSTRUCTIONS

**LINE 1.** Enter the amount of overpayment of state sales or use tax.

**LINE 2.** Enter, for each city or county, the city or county name and amount of local sales or use tax overpayment. If the space provided is not sufficient, attach a schedule listing the additional information.

**LINE 5.** Check the appropriate box to select the method to receive the approved amount of your claim. A credit to your sales or use tax account may be used to offset future sales or use tax liabilities. If you anticipate the approved credit will be greater than your reported tax liabilities over the next 24 months, you should request a refund warrant. If no election is made, a refund warrant will be issued.

**LINE 6.** An Authorized Contact Person designated on line 6 will have the authority to receive and discuss confidential information regarding this claim.

**SIGNATURES.** The claim submitted to the Department must have an original signature and must be signed by the owner/taxpayer, partner, member, or corporate officer. If another person signs this claim, there must be a power of attorney attached to this form, or the Department will be unable to process this claim. By including an e-mail address for the Authorized Contact Person you are agreeing that the Department may use it to transmit confidential information regarding this claim to such person.

Any person who is paid for preparing a taxpayer's claim must also sign the claim as preparer.